



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE  
P.O. BOX 726  
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LORI NYHUS of  
(Person responsible for accounts)

\_\_\_\_\_, Cumberland Municipal Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/01/2005  
(Date)

OFFICE SUPERVISOR \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CUMBERLAND MUNICIPAL UTILITY

**Utility Address:** 1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829-726

**When was utility organized?** 11/20/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS LORI ANN NYHUS

**Title:** OFFICE SUPERVISOR

**Office Address:**

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 2595

**Fax Number:** (715) 822 - 3621

**E-mail Address:** utillori@charter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** GEORGE MOMCHILOVICH

**Title:** COMMISSION PRESIDENT

**Office Address:**

1265 2ND AVENUE

CUMBERLAND, WI 54829

**Telephone:** (715) 822 - 8298

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** TOM POLACEK**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY  
TEN TERRACE CT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:****E-mail Address:****Date of most recent audit report:** 2/8/2005**Period covered by most recent audit:** JANUARY 1 - DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CHARLES J CHRISTENSEN**Title:** GENERAL MANAGER**Office Address:**1265 2ND AVENUE  
P.O. BOX 726  
CUMBERLAND, WI 54829**Telephone:** (715) 822 - 2595**Fax Number:** (715) 822 - 3621**E-mail Address:** UTILCHUCK@CHARTER.NET

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**Name of utility commission/committee:** Cumberland Municipal Utility Commission

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**Names of members of utility commission/committee:**MR GEORGE MOMCHILOVICH, PRESIDENT  
MR LOUIS MUENCH, JR, COMMISSIONER  
MR JOHN SCHWANKE, CITY REPRESENTATIVE  
MR HUBERT THOE, COMMISSIONER  
MR GERALD THON, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,040,437	3,047,467	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,032,985	2,362,861	<b>2</b>
Depreciation Expense (403)	553,532	549,159	<b>3</b>
Amortization Expense (404-407)	1,386	0	<b>4</b>
Taxes (408)	298,221	279,116	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,886,124</b>	<b>3,191,136</b>	
<b>Net Operating Income</b>	<b>154,313</b>	<b>(143,669)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>154,313</b>	<b>(143,669)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	26,059	20,369	<b>9</b>
Interest and Dividend Income (419)	18,857	11,583	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,795	72,366	<b>11</b>
<b>Total Other Income</b>	<b>46,711</b>	<b>104,318</b>	
<b>Total Income</b>	<b>201,024</b>	<b>(39,351)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,065)	0	<b>12</b>
Other Income Deductions (426)	31,949	31,176	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>13,884</b>	<b>31,176</b>	
<b>Income Before Interest Charges</b>	<b>187,140</b>	<b>(70,527)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	188,892	196,380	<b>14</b>
Amortization of Debt Discount and Expense (428)	7,896	8,208	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	10,659	1,798	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>207,447</b>	<b>206,386</b>	
<b>Net Income</b>	<b>(20,307)</b>	<b>(276,913)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,393,539	5,021,960	<b>20</b>
Balance Transferred from Income (433)	(20,307)	(276,913)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	821,842	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	173,350	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,373,232</b>	<b>5,393,539</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,040,437		3,040,437	1
<b>Total (Acct. 400):</b>	<b>3,040,437</b>	<b>0</b>	<b>3,040,437</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,032,985		2,032,985	2
<b>Total (Acct. 401-402):</b>	<b>2,032,985</b>	<b>0</b>	<b>2,032,985</b>	
<b>Depreciation Expense (403):</b>				
Derived	553,532		553,532	3
<b>Total (Acct. 403):</b>	<b>553,532</b>	<b>0</b>	<b>553,532</b>	
<b>Amortization Expense (404-407):</b>				
Derived	1,386		1,386	4
<b>Total (Acct. 404-407):</b>	<b>1,386</b>	<b>0</b>	<b>1,386</b>	
<b>Taxes (408):</b>				
Derived	298,221		298,221	5
<b>Total (Acct. 408):</b>	<b>298,221</b>	<b>0</b>	<b>298,221</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>154,313</b>	<b>0</b>	<b>154,313</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
PROPERTY SOLD - PRIOR YEARS DEPRECIATION & EXP	5,550		5,550	10
UTILITY OWNED APARTMENT	10,705		10,705	11
UTILITY OWNED APARTMENT - 2	9,804		9,804	12
<b>Total (Acct. 418):</b>	<b>26,059</b>	<b>0</b>	<b>26,059</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
CD INTEREST	1,087	0	1,087 13
MONEY MARKET INTEREST	20	0	20 14
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	31	0	31 15
BOND INTEREST	17,719	0	17,719 16
<b>Total (Acct. 419):</b>	<b>18,857</b>	<b>0</b>	<b>18,857</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 17
Contributed Plant - Electric		1,795	1,795 18
NONE	0	0	0 19
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,795</b>	<b>1,795</b>
<b>TOTAL OTHER INCOME:</b>	<b>44,916</b>	<b>1,795</b>	<b>46,711</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(18,065)		(18,065) 20
NONE	0	0	0 21
<b>Total (Acct. 425):</b>	<b>(18,065)</b>	<b>0</b>	<b>(18,065)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		13,356	13,356 22
Depreciation Expense on Contributed Plant - Electric		18,240	18,240 23
MEUW GENERAL AND ASSESSMENT DUES	353	0	353 24
<b>Total (Acct. 426):</b>	<b>353</b>	<b>31,596</b>	<b>31,949</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(17,712)</b>	<b>31,596</b>	<b>13,884</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	188,892		188,892 25
<b>Total (Acct. 427):</b>	<b>188,892</b>	<b>0</b>	<b>188,892</b>

**Amortization of Debt Discount and Expense (428):**

AMORITZATION EXPENSE - BOND	7,896		7,896 26
<b>Total (Acct. 428):</b>	<b>7,896</b>	<b>0</b>	<b>7,896</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 27
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	10,659		10,659 28
<b>Total (Acct. 430):</b>	<b>10,659</b>	<b>0</b>	<b>10,659</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 29
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 30
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>207,447</b>	<b>0</b>	<b>207,447</b>
<b>NET INCOME:</b>	<b>9,494</b>	<b>(29,801)</b>	<b>(20,307)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,351,467	42,072	5,393,539 31
<b>Total (Acct. 216):</b>	<b>5,351,467</b>	<b>42,072</b>	<b>5,393,539</b>
<b>Balance Transferred from Income (433):</b>			
Derived	9,494	(29,801)	(20,307) 32
<b>Total (Acct. 433):</b>	<b>9,494</b>	<b>(29,801)</b>	<b>(20,307)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 33
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 34
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 35
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 36
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,360,961</b>	<b>12,271</b>	<b>5,373,232</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	293,693	2,746,744	0	0	<b>3,040,437</b>	<b>1</b>
Less: interdepartmental sales	358	8,960	0	0	<b>9,318</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>293,335</b>	<b>2,737,784</b>	<b>0</b>	<b>0</b>	<b>3,031,119</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	89,251		89,251	1
Electric operating expenses	317,786		317,786	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	730		730	7
Water utility plant accounts	0		0	8
Electric utility plant accounts	25,560		25,560	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	0		0	13
Accum. prov. for depreciation of electric plant	0		0	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	0		0	18
All other accounts	41,888		41,888	19
<b>Total Payroll</b>	<b>475,215</b>	<b>0</b>	<b>475,215</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric	8	2
Gas	0	3
Sewer	0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	15,743,241	15,595,589	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	7,444,712	7,226,237	<b>2</b>
<b>Net Utility Plant</b>	<b>8,298,529</b>	<b>8,369,352</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	45,285	46,235	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	39,984	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,482</b>	<b>6,251</b>	
Investment in Municipality (123)	383,558	412,730	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	371,673	381,757	<b>7</b>
<b>Total Other Property and Investments</b>	<b>757,713</b>	<b>800,738</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	288,529	56,212	<b>8</b>
Temporary Cash Investments (132)	59,514	58,376	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	185,477	164,446	<b>11</b>
Other Accounts Receivable (143)	79,730	60,087	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(57)	(57)	<b>13</b>
Receivables from Municipality (145)	15,595	17,816	<b>14</b>
Materials and Supplies (150)	149,080	170,056	<b>15</b>
Prepayments (165)	38,397	34,844	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>816,379</b>	<b>561,894</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	57,958	65,854	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	21,229	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>79,187</b>	<b>65,854</b>	
<b>Total Assets and Other Debits</b>	<b>9,951,808</b>	<b>9,797,838</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	198,896	198,896	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	5,373,232	5,393,539	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,572,128</b>	<b>5,592,435</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,250,000	3,400,000	<b>24</b>
Advances from Municipality (223)	153,809	173,350	<b>25</b>
Other Long-Term Debt (224)	20,800	26,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,424,609</b>	<b>3,599,350</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	163,408	179,519	<b>28</b>
Payables to Municipality (233)	57,859	44,602	<b>29</b>
Customer Deposits (235)	225	543	<b>30</b>
Taxes Accrued (236)	256,995	241,348	<b>31</b>
Interest Accrued (237)	15,152	15,793	<b>32</b>
Other Current and Accrued Liabilities (238)	118,207	118,870	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>611,846</b>	<b>600,675</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	343,230	5,375	<b>36</b>
<b>Total Deferred Credits</b>	<b>343,230</b>	<b>5,375</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,951,813</b>	<b>9,797,835</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,100,446	0	0	13,495,143	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,328,051	0	0	12,914,408	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	777,153	0	0	483,577	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)				141,321	<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)	21,049			41,918	<b>9</b>
Utility Plant Acquisition Adjustments (108)				35,764	<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>2,126,253</b>	<b>0</b>	<b>0</b>	<b>13,616,988</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	541,271	0	0	6,482,997	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	219,300	0	0	201,144	<b>13</b>
<b>Total Accumulated Provision</b>	<b>760,571</b>	<b>0</b>	<b>0</b>	<b>6,684,141</b>	
<b>Net Utility Plant</b>	<b>1,365,682</b>	<b>0</b>	<b>0</b>	<b>6,932,847</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	689,404	6,147,985			<b>6,837,389</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	49,003	504,529			<b>553,532</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,325				<b>3,325</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>52,328</b>	<b>504,529</b>	<b>0</b>	<b>0</b>	<b>556,857</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	6,609	2,074			<b>8,683</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	193,852	167,443			<b>361,295</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>200,461</b>	<b>169,517</b>	<b>0</b>	<b>0</b>	<b>369,978</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>541,271</b>	<b>6,482,997</b>	<b>0</b>	<b>0</b>	<b>7,024,268</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	205,944	182,904			<b>388,848</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,356	18,240			<b>31,596</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>13,356</b>	<b>18,240</b>	<b>0</b>	<b>0</b>	<b>31,596</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>219,300</b>	<b>201,144</b>	<b>0</b>	<b>0</b>	<b>420,444</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	11,346		950	10,396	4
<b>Total Nonutility Property (121)</b>	<b>46,235</b>	<b>0</b>	<b>950</b>	<b>45,285</b>	
Less accum. prov. depr. & amort. (122)	39,984	2,819		42,803	5
<b>Net Nonutility Property</b>	<b>6,251</b>	<b>(2,819)</b>	<b>950</b>	<b>2,482</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	(57)	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>(57)</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	31,346				<b>31,346</b>	36,247	<b>1</b>
Other			101,571		<b>101,571</b>	118,114	<b>2</b>
<b>Total Electric Utility</b>					<b>132,917</b>	<b>154,361</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>132,917</b>	<b>154,361</b>	<b>1</b>
Water utility	16,163	15,695	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>149,080</b>	<b>170,056</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC REVENUE BOND - 2000	7,896	0	57,958	1
<b>Total</b>			<b>57,958</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	198,896	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>198,896</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,250,000	1
<b>Total Bonds (Account 221):</b>				<b>3,250,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	153,809	1
<b>Total for Account 223</b>				<b>153,809</b>	
<b>Other Long-Term Debt (224)</b>					
PAYABLES TO BARRON ELECTRIC	12/31/2003	12/31/2008	0.00%	20,800	2
<b>Total for Account 224</b>				<b>20,800</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	241,348	1
<b>Accruals:</b>		
Charged water department expense	39,669	2
Charged electric department expense	258,654	3
Charged sewer department expense	983	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>299,306</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	241,448	6
Social Security taxes	33,402	7
PSC Remainder Assessment	3,710	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	5,099	9
<b>Total payments and other debits</b>	<b>283,659</b>	
<b>Balance end of year</b>	<b>256,995</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC REVENUE BONDS - 2000	15,802	188,892	189,533	15,161	1
<b>Subtotal</b>	<b>15,802</b>	<b>188,892</b>	<b>189,533</b>	<b>15,161</b>	
<b>Advances from Municipality (223)</b>					
UNFUNDED LIABILITY DUE TO CITY	0	10,659	10,659	0	2
<b>Subtotal</b>	<b>0</b>	<b>10,659</b>	<b>10,659</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	(9)	0		(9)	4
<b>Subtotal</b>	<b>(9)</b>	<b>0</b>	<b>0</b>	<b>(9)</b>	
<b>Total</b>	<b>15,793</b>	<b>199,551</b>	<b>200,192</b>	<b>15,152</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	240,679	1
INTEREST ACCRUED ON ABOVE	142,879	2
<b>Total (Acct. 123):</b>	<b>383,558</b>	
<b>Other Investments (124):</b>		
NONE	0	3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
2000 BOND REDEMPTION RESERVE	371,673	4
<b>Total (Acct. 125):</b>	<b>371,673</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,886	6
Electric	157,115	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
AMOUNT DUE FOR PUBLIC BENEFITS COLLECTION	1,476	9
<b>Total (Acct. 142):</b>	<b>185,477</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	57,859	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
POLE ATTACHMENTS	4,245	12
AMOUNT DUE FOR MISC WORK	3,624	13
AMOUNT DUE FOR DAMAGES	323	14
2004 REFUND TO BE RECEIVED IN 2005	724	15
PHONE CHARGES AND MISC	510	16
AMOUNT OWED FROM CEDC	4,862	17
INTEREST RECEIVABLE	7,583	18
<b>Total (Acct. 143):</b>	<b>79,730</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNTS PLACED ON TAX ROLL	2,327	19
AMOUNT DUE TO UTILITY FOR BILLING AND COLLECTING	3,030	20
JOINT METER ALLOCATION BALANCE DUE	10,238	21
<b>Total (Acct. 145):</b>	<b>15,595</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID LIABILITY & WORKER'S COMP INSURANCE PREMIUMS	11,647	22
PREPAID BOILER & MACHINERY INSURANCE PREMIUMS	2,518	23
PREPAID PROPERTY INSURANCE PREMIUMS	6,592	24
PREPAID HEALTH INSURANCE PREMIUMS	14,772	25
PREPAID LIFE INSURANCE PREMIUMS	1,537	26
PREPAID DENTAL INSURANCE PREMIUM	1,009	27
PREPAID STORAGE TANK LIABILITY	322	28
<b>Total (Acct. 165):</b>	<b>38,397</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	29
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
STORAGE BUILDING	21,229	30
<b>Total (Acct. 183):</b>	<b>21,229</b>	
<b>Payables to Municipality (233):</b>		
SEWER BILLINGS DUE TO CITY	57,859	31
<b>Total (Acct. 233):</b>	<b>57,859</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	343,230	32
NONE		33
<b>Total (Acct. 253):</b>	<b>343,230</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,325,672	12,867,217	0	0	<b>14,192,889</b>	<b>1</b>
Materials and Supplies	15,929	143,639	0	0	<b>159,568</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	615,337	6,315,491	0	0	<b>6,930,828</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	92,079	79,535	0	0	<b>171,614</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>634,185</b>	<b>6,615,830</b>	<b>0</b>	<b>0</b>	<b>7,250,015</b>	
Net Operating Income	62,540	91,773	0	0	<b>154,313</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.86%</b>	<b>1.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.13%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	193,852	167,443	0	0	<b>361,295</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,693	8,372			<b>18,065</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>184,159</b>	<b>159,071</b>	<b>0</b>	<b>0</b>	<b>343,230</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement Account Details (Page F-02)****General footnotes**

BOND INTEREST INCREASES IN 2004 AS THIS WAS THE FIRST YEAR DAIN RAUSCHER HAS SENT A STATEMENT STATING "ACCRUED INTEREST - 2004"

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**Balance Sheet (Page F-06)**

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

ASSETS AND OTHER DEBITS DIFFER FROM TOTAL LIABILITIES AND OTHER CREDITS BY \$5 DUE TO ROUNDING

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**Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut****General footnotes**

BALANCE OFF END OF YEAR OFF BY \$2.00 DUE TO ROUNDING ONLY.

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**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)****General footnotes**

ACCOUNT 181: \$7896 WAS DEBITED TO ACCOUNT 428, PER PSC RULES

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**Notes Payable & Miscellaneous Long-Term Debt (Page F-16)****General footnotes**

ACCOUNT 224: PAYABLES TO BARRON ELECTRIC - THIS IS AN ANNUAL PAYMENT DUE IN THE AMOUNT OF \$2500 FOR A TOTAL OF \$26,000, WITHOUT INTEREST, PER AGREEMENT WITH BARRON ELECTRIC.

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**Balance Sheet End-of-Year Account Balances (Page F-19)**

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

n/a

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 143, 145 AND 233 - DONE

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	289,026	309,280	<b>1</b>
<b>Total Sales of Water</b>	<b>289,026</b>	<b>309,280</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	996	989	<b>2</b>
Miscellaneous Service Revenues (471)	665	555	<b>3</b>
Rents from Water Property (472)	0	0	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	3,006	2,920	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>4,667</b>	<b>4,464</b>	
<b>Total Operating Revenues</b>	<b>293,693</b>	<b>313,744</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	<b>7</b>
Pumping Expenses (620-625)	35,991	36,244	<b>8</b>
Water Treatment Expenses (630-635)	1	1	<b>9</b>
Transmission and Distribution Expenses (640-655)	48,921	60,862	<b>10</b>
Customer Accounts Expenses (901-904)	12,768	12,466	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	44,901	42,393	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>142,582</b>	<b>151,966</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	49,003	49,519	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	39,568	36,415	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>88,571</b>	<b>85,934</b>	
<b>Total Operating Expenses</b>	<b>231,153</b>	<b>237,900</b>	
<b>NET OPERATING INCOME</b>	<b>62,540</b>	<b>75,844</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

<b>Particulars (a)</b>	<b>Average No. Customers (b)</b>	<b>Thousands of Gallons of Water Sold (c)</b>	<b>Amounts (d)</b>	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	11	468	1,066	1
Commercial	1	47	108	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>515</b>	<b>1,174</b>	
Metered Sales to General Customers (461)				
Residential	830	32,163	85,589	4
Commercial	144	20,271	33,093	5
Industrial	5	99,073	77,894	6
<b>Total Metered Sales to General Customers (461)</b>	<b>979</b>	<b>151,507</b>	<b>196,576</b>	
Private Fire Protection Service (462)	9		4,323	7
Public Fire Protection Service (463)	1		80,553	8
Other Sales to Public Authorities (464)	15	2,766	6,042	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	175	358	12
<b>Total Sales of Water</b>	<b>1,017</b>	<b>154,963</b>	<b>289,026</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	80,475	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	78	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>80,553</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	996	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>996</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTS	665	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>665</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,006	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,006</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	0	0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	18,904	18,099	<b>5</b>
Fuel for Power Production (621)	0	0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	8,919	9,724	<b>7</b>
Operation Supplies and Expenses (623)	3,110	3,214	<b>8</b>
Maintenance of Pumping Plant (625)	5,058	5,207	<b>9</b>
<b>Total Pumping Expenses</b>	<b>35,991</b>	<b>36,244</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	<b>10</b>
Chemicals (631)	0	0	<b>11</b>
Operation Supplies and Expenses (632)	0	0	<b>12</b>
Maintenance of Water Treatment Plant (635)	1	1	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>1</b>	<b>1</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	12,683	12,738	<b>14</b>
Operation Supplies and Expenses (641)	3,728	3,231	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	2,656	0	<b>16</b>
Maintenance of Mains (651)	5,192	22,053	<b>17</b>
Maintenance of Services (652)	9,895	12,117	<b>18</b>
Maintenance of Meters (653)	6,465	4,287	<b>19</b>
Maintenance of Hydrants (654)	8,050	6,352	<b>20</b>
Maintenance of Other Plant (655)	252	84	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>48,921</b>	<b>60,862</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,898	3,047	<b>22</b>
Accounting and Collecting Labor (902)	8,256	8,027	<b>23</b>
Supplies and Expenses (903)	1,614	1,392	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>12,768</b>	<b>12,466</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	2,478	2,415	<b>27</b>
Office Supplies and Expenses (921)	1,147	1,226	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	2,766	2,353	<b>30</b>
Property Insurance (924)	6,852	6,491	<b>31</b>
Injuries and Damages (925)	1,425	2,434	<b>32</b>
Employee Pensions and Benefits (926)	19,600	16,216	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	5,228	4,278	<b>35</b>
Transportation Expenses (933)	4,183	2,881	<b>36</b>
Maintenance of General Plant (935)	1,222	4,099	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>44,901</b>	<b>42,393</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>142,582</b>	<b>151,966</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		34,872	32,160	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		983	929	2
<b>Net property tax equivalent</b>		<b>33,889</b>	<b>31,231</b>	
Social Security		4,752	4,308	3
PSC Remainder Assessment		927	876	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>39,568</b>	<b>36,415</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203962				3
County tax rate	mills		4.542340				4
Local tax rate	mills		6.269419				5
School tax rate	mills		9.821562				6
Voc. school tax rate	mills		1.097616				7
Other tax rate - Local	mills		0.545222				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.480121</b>				10
Less: state credit	mills		1.056205				11
<b>Net tax rate</b>	mills		<b>21.423916</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.269419</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.919178</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.545222</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.733819</b>				17
<b>Total Tax Rate</b>	mills		<b>22.480121</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788867</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.423916</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.900614</b>				21
Utility Plant, Jan. 1	\$	2,100,446	2,100,446				22
Materials & Supplies	\$	15,695	15,695				23
<b>Subtotal</b>	\$	<b>2,116,141</b>	<b>2,116,141</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,116,141</b>	<b>2,116,141</b>				26
Assessment Ratio	dec.		0.975055				27
<b>Assessed Value</b>	\$	<b>2,063,354</b>	<b>2,063,354</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.900614</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>34,872</b>	<b>34,872</b>				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>34,872</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,321		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>64,790</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
<b>Total Pumping Plant</b>	<b>195,248</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
<b>Total Water Treatment Plant</b>	<b>3,631</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,321	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	64,790	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
<b>Total Pumping Plant</b>	0	0	195,248	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
<b>Total Water Treatment Plant</b>	0	0	3,631	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	357,186		27
Fire Mains (344)	0		28
Services (345)	94,654	671	29
Meters (346)	119,333	3,938	30
Hydrants (348)	123,309	2,113	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>758,586</b>	<b>6,722</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	118,513		34
Office Furniture and Equipment (391)	6,011		35
Computer Equipment (391.1)	25,572		36
Transportation Equipment (392)	40,456		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,426		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,299		41
Communication Equipment (397)	6,940		42
SCADA Equipment (397.1)	45,465	4,645	43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>301,038</b>	<b>4,645</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,323,293</b>	<b>11,367</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,323,293</b>	<b>11,367</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			6,375 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			57,729 26
Transmission and Distribution Mains (343)			357,186 27
Fire Mains (344)			0 28
Services (345)	832		94,493 29
Meters (346)	757		122,514 30
Hydrants (348)	1,380		124,042 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,969</b>	<b>0</b>	<b>762,339</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			118,513 34
Office Furniture and Equipment (391)			6,011 35
Computer Equipment (391.1)			25,572 36
Transportation Equipment (392)			40,456 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,426 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			29,299 41
Communication Equipment (397)			6,940 42
SCADA Equipment (397.1)	3,640		46,470 43
Miscellaneous Equipment (398)			4,183 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,640</b>	<b>0</b>	<b>302,043</b>
<b>Total utility plant in service directly assignable</b>	<b>6,609</b>	<b>0</b>	<b>1,328,051</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,609</b>	<b>0</b>	<b>1,328,051</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,000		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>5,000</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,000	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	5,000	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	0	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	0	0	0	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	581,085		27
Fire Mains (344)	0		28
Services (345)	104,870		29
Meters (346)	0		30
Hydrants (348)	86,198		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>772,153</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>777,153</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>777,153</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			581,085 27
Fire Mains (344)			0 28
Services (345)			104,870 29
Meters (346)			0 30
Hydrants (348)			86,198 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>772,153</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>777,153</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>777,153</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,585	9,585	1
February			9,633	9,633	2
March			9,758	9,758	3
April			7,877	7,877	4
May			8,125	8,125	5
June			14,993	14,993	6
July			28,269	28,269	7
August			37,875	37,875	8
September			40,558	40,558	9
October			12,718	12,718	10
November			6,831	6,831	11
December			8,018	8,018	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>194,240</b>	<b>194,240</b>	
Less: Water sold				154,963	13
Volume pumped but not sold				39,277	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				3,417	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,417	19
Volume pumped but unaccounted for				35,860	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,525	23
Date of maximum: 9/2/2004					24
Cause of maximum:					25
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				203	26
Date of minimum: 11/3/2004					27
Total KWH used for pumping for the year				108,566	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1st	230	6	459	Yes	<b>1</b>
WELL	3rd	385	24	178	Yes	<b>2</b>
WELL	4th	295	20	248,510	Yes	<b>3</b>
WELL	5th	481	12	283,013	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1ST	3RD	4TH	<b>1</b>
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	<b>5</b>
Year Installed	1894	1950	1964	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	700	500	<b>8</b>
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	<b>9</b>
Year Installed	1951	1950	1966	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	75	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	5TH			<b>14</b>
Location	BERDAN & FIFTH			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	JOHNSTON			<b>18</b>
Year Installed	1973			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	730			<b>21</b>
Pump Motor or Standby Engine Mfr	GE			<b>22</b>
Year Installed	1973			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1962		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	95		10
Total capacity in gallons (actual)	300,000		11
			12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	0	0	17,978	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,311	0	0	0	33,311	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	37,804	0	0	0	37,804	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
<b>Total Within Municipality</b>			<b>101,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,135</b>	
<b>Total Utility</b>			<b>101,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,135</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	829	1	1	0	829		1
M	1.000	82	0	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	14	0	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>957</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>957</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	936	10	5	0	941	95	1
0.750	2	0	0	0	2	0	2
1.000	17	2	1	0	18	2	3
1.250	6	0	0	0	6	0	4
1.500	22	2	0	0	24	7	5
2.000	11	0	0	0	11	2	6
3.000	7	0	0	0	7	6	7
4.000	4	0	0	0	4	2	8
8.000	2	0	0	0	2	1	9
<b>Total:</b>	<b>1,007</b>	<b>14</b>	<b>6</b>	<b>0</b>	<b>1,015</b>	<b>115</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	825	100	0	7	0	9	941	1
0.750	2	0	0	0	0	0	2	2
1.000	0	17	1	0	0	0	18	3
1.250	0	6	0	0	0	0	6	4
1.500	0	17	1	5	0	1	24	5
2.000	0	8	1	2	0	0	11	6
3.000	0	2	1	3	0	1	7	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
<b>Total:</b>	<b>827</b>	<b>150</b>	<b>6</b>	<b>18</b>	<b>0</b>	<b>14</b>	<b>1,015</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	170	1	1		170	2
<b>Total Fire Hydrants</b>	<b>170</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>170</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	103
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	98

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

ACCOUNT 461 IS DECREASED IN 2004 DUE TO 3M INSTALLING A NEW SYSTEM  
(INDUSTRIAL SALES ARE LOW IN 2004)

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

ACCOUNT 651: 2003 WAS AN UNUSUALLY HIGH YEAR AS STATED IN THE 2003 ANNUAL  
REPORT

For values that represent an increase or a decrease when compared to the previous year of greater  
than 25%, but not less \$5,000, please explain.

Account 651: 2003 was an unusually high year which is why it was increased  
in 2003 as compared to 2004.

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### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

TOTAL TAX EXPENSE IS OFF DUE TO ROUNDING

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### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

OTHER TAX RATE -LOCAL, BEAVER DAM LAKE DISTRICT TAX

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - Beaver Dam Lake District

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### Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ZERO IS CORRECT

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and  
shall have the accuracy checked at least once every 2 years." Are all station meters being tested  
every two years? Answer yes or no. If no, please explain.

YES

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

NUMBER OF DISTRIBUTION SYSTEM VALVES END OF YEAR IN PREVIOUS WAS REPORTED  
INCORRECTLY, WE WERE NOT REPORTING THE CORRECT NUMBERS, THE NUMBER IN 2004  
REPORT IS CORRECT.

IN 2004 WE DID OPERATE 1/2 OF DISTRIBUTION SYSTEM VALVES AS RECOMMENDED, WE  
OPERATED THE REMAINING ONES THAT WE DID NOT OPERATE IN 2003 - MAKING 2003  
AND 2004 HAVING OPERATED 100% OF THEM.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,730,265	2,716,952	<b>1</b>
<b>Total Sales of Electricity</b>	<b>2,730,265</b>	<b>2,716,952</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	5,998	6,464	<b>2</b>
Miscellaneous Service Revenues (451)	1,275	1,145	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	8,044	7,824	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	1,162	1,338	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>16,479</b>	<b>16,771</b>	
<b>Total Operating Revenues</b>	<b>2,746,744</b>	<b>2,733,723</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,335,689	1,737,220	<b>9</b>
Transmission Expenses (550-553)	9,270	6,437	<b>10</b>
Distribution Expenses (560-576)	170,487	130,636	<b>11</b>
Customer Accounts Expenses (901-904)	53,545	49,668	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	321,412	286,934	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,890,403</b>	<b>2,210,895</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	504,529	499,640	<b>15</b>
Amortization Expense (404-407)	1,386	0	<b>16</b>
Taxes (408)	258,653	242,701	<b>17</b>
<b>Total Other Expenses</b>	<b>764,568</b>	<b>742,341</b>	
<b>Total Operating Expenses</b>	<b>2,654,971</b>	<b>2,953,236</b>	
<b>NET OPERATING INCOME</b>	<b>91,773</b>	<b>(219,513)</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,998	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,998</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTS	1,275	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,275</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS FROM CABLE TELEVISION AND TELEPHONE COMPANY	8,044	5
<b>Total Rent from Electric Property (454)</b>	<b>8,044</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	357	7
NSF FEES	330	8
BANNER FEES	475	9
<b>Total Other Electric Revenues (456)</b>	<b>1,162</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE	0	10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	<b>1</b>
Fuel (501)	0	0	<b>2</b>
Operation Supplies and Expenses (502)	0	0	<b>3</b>
Steam from Other Sources (503)	0	0	<b>4</b>
Steam Transferred -- Credit (504)	0	0	<b>5</b>
Maintenance of Steam Production Plant (506)	0	0	<b>6</b>
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	<b>7</b>
Water for Power (531)	0	0	<b>8</b>
Operation Supplies and Expenses (532)	0	0	<b>9</b>
Maintenance of Hydraulic Production Plant (535)	0	0	<b>10</b>
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	57,203	50,819	<b>11</b>
Fuel (539)	63,420	66,391	<b>12</b>
Operation Supplies and Expenses (540)	28,283	34,291	<b>13</b>
Maintenance of Other Power Production Plant (543)	178,731	552,248	<b>14</b>
<b>Total Other Power Generation Expenses</b>	<b>327,637</b>	<b>703,749</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,008,052	1,033,471	<b>15</b>
Other Expenses (546)	0	0	<b>16</b>
<b>Total Other Power Supply Expenses</b>	<b>1,008,052</b>	<b>1,033,471</b>	
<b>Total Power Production Expenses</b>	<b>1,335,689</b>	<b>1,737,220</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	<b>17</b>
Operation Supplies and Expenses (551)	9,270	6,437	<b>18</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)	0	0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>9,270</b>	<b>6,437</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	33,394	32,105	<b>20</b>
Line and Station Labor (561)	20,133	22,551	<b>21</b>
Line and Station Supplies and Expenses (562)	11,694	7,776	<b>22</b>
Street Lighting and Signal System Expenses (565)	15,319	11,653	<b>23</b>
Meter Expenses (566)	10,508	2,698	<b>24</b>
Customer Installations Expenses (567)	11,975	7,798	<b>25</b>
Miscellaneous Distribution Expenses (569)	7,812	4,779	<b>26</b>
Maintenance of Structures and Equipment (571)	0	24	<b>27</b>
Maintenance of Lines (572)	28,602	24,811	<b>28</b>
Maintenance of Line Transformers (573)	12,641	9,473	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	9,401	5,215	<b>30</b>
Maintenance of Meters (575)	9,008	1,585	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	0	168	<b>32</b>
<b>Total Distribution Expenses</b>	<b>170,487</b>	<b>130,636</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,733	5,601	<b>33</b>
Accounting and Collecting Labor (902)	39,209	35,887	<b>34</b>
Supplies and Expenses (903)	8,603	8,180	<b>35</b>
Uncollectible Accounts (904)	0	0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>53,545</b>	<b>49,668</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	6,983	7,245	<b>38</b>
Office Supplies and Expenses (921)	3,084	2,695	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	14,112	12,923	<b>41</b>
Property Insurance (924)	50,557	48,231	<b>42</b>
Injuries and Damages (925)	4,584	7,505	<b>43</b>
Employee Pensions and Benefits (926)	208,960	173,290	<b>44</b>
Regulatory Commission Expenses (928)	0	16	<b>45</b>
Miscellaneous General Expenses (930)	19,221	17,687	<b>46</b>
Transportation Expenses (933)	9,750	5,330	<b>47</b>
Maintenance of General Plant (935)	4,161	12,012	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>321,412</b>	<b>286,934</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,890,403</b>	<b>2,210,895</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		222,121	209,127	<b>1</b>
Social Security		28,650	25,809	<b>2</b>
Wisconsin Gross Receipts Tax		5,099	5,136	<b>3</b>
PSC Remainder Assessment		2,783	2,629	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>258,653</b>	<b>242,701</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203962				3
County tax rate	mills		4.542340				4
Local tax rate	mills		6.269419				5
School tax rate	mills		9.821562				6
Voc. school tax rate	mills		1.097616				7
Other tax rate - Local	mills		0.545222				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.480121</b>				10
Less: state credit	mills		1.056205				11
<b>Net tax rate</b>	mills		<b>21.423916</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.269419</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.919178</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.545222</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.733819</b>				17
<b>Total Tax Rate</b>	mills		<b>22.480121</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788867</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.423916</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.900614</b>				21
Utility Plant, Jan. 1	\$	<b>13,495,143</b>	13,495,143				22
Materials & Supplies	\$	<b>154,361</b>	154,361				23
<b>Subtotal</b>	\$	<b>13,649,504</b>	<b>13,649,504</b>				24
Less: Plant Outside Limits	\$	<b>170,506</b>	170,506				25
<b>Taxable Assets</b>	\$	<b>13,478,998</b>	<b>13,478,998</b>				26
Assessment Ratio	dec.		0.975055				27
<b>Assessed Value</b>	\$	<b>13,142,764</b>	<b>13,142,764</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.900614</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>222,121</b>	<b>222,121</b>				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>222,121</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	1,347,054		19
Fuel Holders, Producers and Accessories (342)	387,592		20
Prime Movers (343)	2,890,625		21
Generators (344)	2,410,574		22
Accessory Electric Equipment (345)	1,754,314		23
Miscellaneous Power Plant Equipment (346)	8,950		24
<b>Total Other Production Plant</b>	<b>8,805,449</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			6,340	18
Structures and Improvements (341)			1,347,054	19
Fuel Holders, Producers and Accessories (342)			387,592	20
Prime Movers (343)			2,890,625	21
Generators (344)			2,410,574	22
Accessory Electric Equipment (345)			1,754,314	23
Miscellaneous Power Plant Equipment (346)			8,950	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>8,805,449</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	8,076		25
Structures and Improvements (352)	0		26
Station Equipment (353)	224,237	2,645	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	99,527		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>363,559</b>	<b>2,645</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	146,617		38
Overhead Conductors and Devices (365)	134,808		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	575,404	60,967	41
Line Transformers (368)	470,836	32,430	42
Services (369)	49,623		43
Meters (370)	233,219	414	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	336,630		47
<b>Total Distribution Plant</b>	<b>2,412,817</b>	<b>93,811</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	338,788		49
Office Furniture and Equipment (391)	25,227		50
Computer Equipment (391.1)	75,556		51
Transportation Equipment (392)	138,561		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	75,212		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			8,076	25
Structures and Improvements (352)			0	26
Station Equipment (353)			226,882	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			99,527	29
Overhead Conductors and Devices (356)			31,719	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>366,204</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			18,296	34
Structures and Improvements (361)			0	35
Station Equipment (362)			447,384	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)			146,617	38
Overhead Conductors and Devices (365)			134,808	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)			636,371	41
Line Transformers (368)	366		502,900	42
Services (369)	1,315		48,308	43
Meters (370)	393		233,240	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)			336,630	47
<b>Total Distribution Plant</b>	<b>2,074</b>	<b>0</b>	<b>2,504,554</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			16,137	48
Structures and Improvements (390)			338,788	49
Office Furniture and Equipment (391)			25,227	50
Computer Equipment (391.1)			75,556	51
Transportation Equipment (392)			138,561	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			75,212	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	235,634		56
Communication Equipment (397)	328,677		57
Miscellaneous Equipment (398)	4,409		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,238,201</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,820,026</b>	<b>96,456</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>12,820,026</b>	 <b>96,456</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			235,634 56
Communication Equipment (397)			328,677 57
Miscellaneous Equipment (398)			4,409 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,238,201</b>
<b>Total utility plant in service directly assignable</b>	<b>2,074</b>	<b>0</b>	<b>12,914,408</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>2,074</b>	<b>0</b>	<b>12,914,408</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	21,294		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	202,147	1,785	41
Line Transformers (368)	39,778		42
Services (369)	218,573		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>481,792</b>	<b>1,785</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			21,294 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			203,932 41
Line Transformers (368)			39,778 42
Services (369)			218,573 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>483,577</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>481,792</b>	<b>1,785</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>481,792</b>	 <b>1,785</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)****--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>483,577</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>483,577</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	8	0	0	0	8	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)	5				5	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	5				5	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	2				2	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	15	8
<b>Total</b>	<b>15</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>15</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,361	Tuesday	01/06/2004	11:00	3,332
February	02	6,177	Thursday	02/12/2004	13:15	2,774
March	03	5,878	Monday	03/29/2004	13:45	3,163
April	04	5,672	Monday	04/19/2004	11:00	2,708
May	05	6,041	Wednesday	05/12/2004	15:15	2,941
June	06	8,094	Monday	06/07/2004	16:45	3,444
July	07	9,350	Wednesday	07/21/2004	19:30	4,184
August	08	9,042	Tuesday	08/03/2004	10:00	4,674
September	09	9,091	Thursday	09/23/2004	19:30	4,668
October	10	7,879	Wednesday	10/27/2004	11:45	3,291
November	11	5,692	Monday	11/01/2004	19:15	2,977
December	12	6,175	Tuesday	12/21/2004	09:15	3,339
<b>Total</b>		<b>85,452</b>				<b>41,495</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading      Supplier**

15 minutes integrated

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		669	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>669</b>	<b>7</b>
Purchases		40,826	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>41,495</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		38,628	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		24	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		50	22
<b>Total Used by Company</b>		<b>74</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>38,702</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		2,793	27
<b>Total Energy Losses</b>		<b>2,793</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.7309%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>41,495</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,123	8,339	1
RURAL RESIDENTIAL SALES	RG-1	15	112	2
<b>Total Sales for Residential Sales</b>		<b>1,138</b>	<b>8,451</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	238	5,007	3
SMALL POWER SALES	CP-1	16	5,695	4
LARGE POWER SALES	CP-2	5	18,976	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>259</b>	<b>29,678</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	499	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>499</b>	
<b>Sales for Resale</b>				
DAIRYLAND, MERRILLAN, ELROY	NONE	3	40	7
<b>Total Sales for Sales for Resale</b>		<b>3</b>	<b>40</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,401</b>	<b>38,668</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	605,922	2,485	<b>608,407</b>	<b>1</b>
0	0	8,104	37	<b>8,141</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>614,026</b>	<b>2,522</b>	<b>616,548</b>	
0	0	404,779	1,569	<b>406,348</b>	<b>3</b>
15,240	17,882	362,180	1,047	<b>363,227</b>	<b>4</b>
44,271	66,748	1,119,482	9,850	<b>1,129,332</b>	<b>5</b>
<b>59,511</b>	<b>84,630</b>	<b>1,886,441</b>	<b>12,466</b>	<b>1,898,907</b>	
0	0	58,236	(24)	<b>58,212</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>58,236</b>	<b>(24)</b>	<b>58,212</b>	
0	0	156,598	0	<b>156,598</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>156,598</b>	<b>0</b>	<b>156,598</b>	
<b>59,511</b>	<b>84,630</b>	<b>2,715,301</b>	<b>14,964</b>	<b>2,730,265</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars (a)	(b)	(c)			
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	85,171				6
Average load factor	65.6632%				7
Total Cost of Purchased Power	1,008,052				8
Average cost per kWh	0.0247				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,296				12
February	2,758				13
March	3,125				14
April	2,708				15
May	2,807				16
June	3,371				17
July	3,984				18
August	4,669				19
September	4,555				20
October	3,283				21
November	2,936				22
December	3,334				23
<b>Total kWh (000)</b>	<b>40,826</b>	<b>0</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	669	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,350	7
Date and Hour of Such Maximum Demand	7/21/2004 19	8
<b>Load Factor</b>	<b>0.0082</b>	<b>9</b>
Maximum Net Generation in Any One Day	66,495	10
Date of Such Maximum	7/1/2004	11
Number of Hours Generators Operated	255	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	37	17
February	16	18
March	37	19
April	0	20
May	134	21
June	74	22
July	200	23
August	5	24
September	113	25
October	8	26
November	41	27
December	4	28
<b>Total kWh (000)</b>	<b>669</b>	<b>29</b>
Gas Consumed--Therms	17,479	30
Average Cost per Therm Burned (\$)	17,479.0000	31
Fuel Oil Consumed Barrels (42 gal.)	828	32
Average Cost per Barrel of Oil Burned (\$)	1.0600	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	1,331	36
Average Cost per Gallon (\$)	5.9400	37
kWh Net Generation per Gallon of Fuel Oil	19	38
kWh Net Generation per Gallon of Lubr. Oil	503	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	669			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,350			7
Date and Hour of Such Maximum Demand	7/21/2004 19			8
<b>Load Factor</b>	<b>0.0082</b>			9
Maximum Net Generation in Any One Day	66,495			10
Date of Such Maximum	07/01/2004			11
Number of Hours Generators Operated	255			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>			16
Monthly Net Generation --- kWh (000):				17
January	37			18
February	16			19
March	37			20
April	0			21
May	134			22
June	74			23
July	200			24
August	5			25
September	113			26
October	8			27
November	41			28
December	4			29
<b>Total kWh (000)</b>	<b>669</b>			30
Gas Consumed--Therms	17,479			31
Average Cost per Therm Burned (\$)	1.0600			32
Fuel Oil Consumed Barrels (42 gal.)	828			33
Average Cost per Barrel of Oil Burned (\$)	44.7000			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons	1,331			37
Average Cost per Gallon (\$)	5.9400			38
kWh Net Generation per Gallon of Fuel Oil	19			39
kWh Net Generation per Gallon of Lubr. Oil	503			40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							<b>1</b>
<b>Total</b>							<b><u>0</u></b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	7	2002	Recip.	Enterprise	514	10,500	6
Cumberland	8	2002	Recip.	Enterprise	514	5,000	7

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1939	2,400	1	300	375	300	250
1939	2,400	1	300	375	300	250
1954	2,400	22	1,360	1,700	1,360	1,360
1966	4,160	72	2,050	2,563	2,050	2,050
1979	12,470	318	6,491	8,114	6,500	6,500
2002	4,160	106	7,500	9,375	6,000	6,000
2002	4,160	136	3,500	4,375	2,800	2,800

1

2

3

4

5

6

7

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Cumberland				
Voltage--High Side	69,000				
Voltage--Low Side	12,470				
Num. Main Transformers in Operation	1				
Total Capacity of Transformers in kVA	25,000				
Number of Spare Transformers on Hand	0				
15-Minute Maximum Demand in kW	9,350				
Dt and Hr of Such Maximum Demand	07/21/2004				
	19:00				
Kwh Output	41,495				

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,606	550	33,016	1
Acquired during year	4	26	1,109	2
<b>Total</b>	<b>1,610</b>	<b>576</b>	<b>34,125</b>	<b>3</b>
Retired during year	5	1	15	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,605</b>	<b>575</b>	<b>34,110</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,403	513	32,350	8
In utility's use	21			9
				10
Locked meters on customers' premises				11
In stock	181	62	1,760	12
<b>Total end of year</b>	<b>1,605</b>	<b>575</b>	<b>34,110</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	215	186	<b>1</b>
Other	400	1	1	<b>2</b>
Sodium Vapor	100	26	21	<b>3</b>
Sodium Vapor	150	204	173	<b>4</b>
Sodium Vapor	250	33	29	<b>5</b>
Sodium Vapor	400	26	23	<b>6</b>
<b>Total</b>		<b>505</b>	<b>433</b>	
<b>Ornamental</b>				
Sodium Vapor	150	82	65	<b>7</b>
<b>Total</b>		<b>82</b>	<b>65</b>	
<b>Other</b>				
Incandescent	60	1	1	<b>8</b>
<b>Total</b>		<b>1</b>	<b>1</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 543: SIGNIFICANTLY LOWER IN 2004 AS 2003 HAD MAJOR MAINTENANCE TO GENERATORS AS REPORTED IN 2003 ANNUAL REPORT.

ACCOUNT 538: INCREASE IN 2004 DUE TO LABOR RECLASSIFICATION OF 1 EMPLOYEE  
LABOR ACCOUNTS ARE INCREASED IN 2004 DUE TO ADDITIONAL EMPLOYEE WORKING IN ELECTRIC DEPARTMENT IN 2004.

ACCOUNT 566 AND 575 ARE INCREASED IN 2004 DUE TO A GREAT DEAL OF METER MAINTENANCE BEING PERFORMED IN 2004 AS WELL AS TESTING MORE METERS THAN AN AVERAGE YEAR.

ACCOUNT 926 IS INCREASED IN 2004 DUE TO RISING COST OF HEALTH INSURANCE

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### Taxes (Acct. 408 - Electric) (Page E-04)

#### General footnotes

TOTAL TAX IS OFF BY \$1 DUE TO ROUNDING

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### Property Tax Equivalent (Electric) (Page E-05)

#### General footnotes

OTHER TAX RATE - LOCAL - BEAVER DAM LAKE DISTRICT TAX

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Beaver Dam Lake District Tax

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

ACCOUNT 367: ADDITION OF UNDERGROUND SERVICES TO RESIDENTIAL AREA AS WELL AS AS WASHINGTON-BREDAN AND WICKRE SUBDIVISION.

ACCOUNT 368: 26 TRANSFORMERS PURCHASED IN 2004, SOME OF WHICH WERE PLACED IN SERVICE.

If Additions for any Accounts exceed \$50,000, please explain.

SEE GENERAL FOOTNOTES

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### Sales of Electricity by Rate Schedule (Page E-14)

#### General footnotes

COMMERCIAL SALES ARE DECREASED IN 2004 COMPARED TO 2003, WHILE SMALL POWER SALES ARE INCREASED IN 2004 COMPARED TO 2003 DUE TO RE-CLASSIFICATION OF A CUSTOMER FROM COMMERCIAL TO SMALL POWER.

SALES FOR RESALE ARE INCREASED IN 2004 DUE TO SURGE TEST BEING COMPLETED IN LATTER PART OF 2003, MAKING 2004 A FULL YEAR WITH NEW URGE TEST RESULTS.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

SALES FOR RESALE - NO SCHEDULE NAME FROM DROP DOWN LIST

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